



Important Notice

February 2006

Correction to Form IT-258 Claim for Nursing Home Assessment Credit

There is an error in the instructions for Form IT-258, *Claim for Nursing Home Assessment Credit*. The error concerns individuals receiving benefits from a long-term care insurance policy.

This notice provides a revision to the instructions for 2005 Form IT-258.

The instructions under **Who is eligible**, should read as follows (changes in boldface):

Who is eligible

This credit is only available to individuals who directly paid the assessment. **An individual may claim the full credit for amounts directly paid even though the resident may be receiving benefits from a long-term care insurance policy. If a resident of a facility assigns his or her long-term care insurance benefits to a residential health care facility, the resident is treated as having paid that amount towards the total nursing home bill. The credit** is not available if the assessment is paid through private health insurance, with public funds (e.g., Medicaid), or is paid by a trust or other entity.